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March 16, 2010

Via ECF

Honorable Alan S. Trust  
United States Bankruptcy Judge  
United States Bankruptcy Court  
Long Island Federal Courthouse  
290 Federal Plaza  
Central Islip, New York 11722

Re: NIJO Properties, Inc.  
Case No. 809-78175-735

Dear Judge Trust:

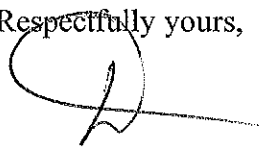
Be advised that I have conferred with the Debtor's principal and he has decided on behalf of the corporation not to oppose the pending Motion to dismiss or convert the above-referenced Chapter 11 case.

The reason for the Debtor's determination is its inability to raise the necessary funds to cure the real estate tax arrears.

Thus, I will not be appearing at the Hearing scheduled for March 17, 2010 nor March 24, 2010.

In the event the Court requires an appearance, I request permission to appear by telephone.

Respectfully yours,



Marc A. Pergament

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United States Bankruptcy Judge  
March 16, 2010  
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cc via facsimile (631) 715-7777:  
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